

CITY OF NEWTON, MASSACHUSETTS
SEWER FUND OPERATING TRENDS
FOR CURRENT AND TEN PREVIOUS FISCAL YEARS
(Budgetary basis of accounting)

	Fiscal Year 2012 Budget	Fiscal Year 2011 Actual	Fiscal Year 2010 Actual
REVENUES:			
Property Taxes	\$ -	\$ -	\$ -
Charges for Services	26,352,798	22,911,164	23,331,226
Departmental & Other	-	-	-
Intergovernmental Revenue	-	-	-
Total Revenue	26,352,798	22,911,164	23,331,226
EXPENDITURES:			
Public Works	5,484,801	3,078,100	3,759,854
Debt & Interest	1,421,918	1,316,148	1,241,504
Pensions & Retiree Benefits	365,737	339,190	325,828
Budgeted Reserves	71,069	-	-
MWRA Assessments/Charges	19,722,652	18,034,955	17,548,082
Total Expenditures	27,066,177	22,768,393	22,875,268
Excess/(Deficiency) of Revenues over Expenditures	(713,379)	142,771	455,958
Transfers from Other Funds	808,330	1,078,575	683,111
Transfers to Other Funds	(1,000,000)	(1,105,463)	(975,712)
Excess/Deficiency of Revenues & Transfers over Expenditures & Transfers {2}	(905,049)	115,883	163,357
Beginning Fund Balance	2,804,056	2,688,173	2,524,816
Ending Fund Balance	\$ 1,899,007	\$ 2,804,056	\$ 2,688,173

{1} FY 2012 appropriations voted thru August 31, 2011.

{2} Encumbrances & continued appropriations from 6/30/2011

CITY OF NEWTON, MASSACHUSETTS
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(Budgetary basis of accounting)

	Fiscal Year 2009 Actual	Fiscal Year 2008 Actual	Fiscal Year 2007 Actual
REVENUES:			
Property Taxes	\$ -	\$ -	\$ -
Charges for Services	20,298,724	21,710,528	19,101,529
Departmental & Other	55,790	-	-
Intergovernmental Revenue	-	-	-
Total Revenue	20,354,514	21,710,528	19,101,529
EXPENDITURES:			
Public Works	3,791,512	3,203,236	3,257,115
Debt & Interest	978,823	1,060,282	903,435
Pensions & Retiree Benefits	334,675	300,791	280,990
Budgeted Reserves	-	-	-
MWRA Assessments/Charges	16,260,200	16,011,280	15,154,186
Total Expenditures	21,365,210	20,575,589	19,595,726
Excess/(Deficiency) of Revenues over Expenditures	(1,010,696)	1,134,939	(494,197)
Transfers from Other Funds	584,964	553,001	534,313
Transfers to Other Funds	(997,335)	(908,981)	(880,597)
Excess/Deficiency of Revenues & Transfers over Expenditures & Transfers {2}	(1,423,067)	778,959	(840,481)
Beginning Fund Balance	3,947,883	3,168,924	4,009,405
Ending Fund Balance	\$ 2,524,816	\$ 3,947,883	\$ 3,168,924

{1} FY 2012 appropriations voted thru August 31, 2011.

{2} Encumbrances & continued appropriations from 6/30/2011

CITY OF NEWTON, MASSACHUSETTS
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	Fiscal Year 2006 Actual	Fiscal Year 2005 Actual	Fiscal Year 2004 Actual	Fiscal Year 2003 Actual
REVENUES:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	18,739,450	18,203,788	17,807,214	17,597,666
Departmental & Other	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Total Revenue	18,739,450	18,203,788	17,807,214	17,597,666
EXPENDITURES:				
Public Works	3,129,037	2,934,872	2,747,780	3,012,913
Debt & Interest	884,722	948,185	1,054,221	928,738
Pensions & Retiree Benefits	181,880	170,088	133,476	81,053
Budgeted Reserves	-	-	-	-
MWRA Assessments/Charges	13,884,034	13,624,048	13,732,248	14,031,148
Total Expenditures	18,079,673	17,677,193	17,667,725	18,053,852
Excess/(Deficiency) of Revenues over Expenditures	659,777	526,595	139,489	(456,186)
Transfers from Other Funds	545,765	510,065	464,767	435,022
Transfers to Other Funds	(855,763)	(880,774)	(990,288)	(851,973)
Excess/Deficiency of Revenues & Transfers over Expenditures & Transfers {2}	349,779	155,886	(386,032)	(873,137)
Beginning Fund Balance	3,659,626	3,503,740	3,889,772	4,762,909
Ending Fund Balance	\$ 4,009,405	\$ 3,659,626	\$ 3,503,740	\$ 3,889,772

{1} FY 2012 appropriations voted thru August 31, 2011.

{2} Encumbrances & continued appropriations from 6/30/2011

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	Fiscal Year 2002 Actual
REVENUES:	
Property Taxes	\$ -
Charges for Services	18,193,016
Departmental & Other	60,868
Intergovernmental Revenue	-
Total Revenue	<u>18,253,884</u>
EXPENDITURES:	
Public Works	2,235,052
Debt & Interest	1,010,340
Pensions & Retiree Benefits	74,263
Budgeted Reserves	-
MWRA Assessments/Charges	13,834,495
Total Expenditures	<u>17,154,150</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>1,099,734</u>
Transfers from Other Funds	418,491
Transfers to Other Funds	<u>(1,021,445)</u>
Excess/Deficiency of Revenues & Transfers over Expenditures & Transfers {2}	<u>496,780</u>
Beginning Fund Balance	<u>4,266,129</u>
Ending Fund Balance	<u>\$ 4,762,909</u>

{1} FY 2012 appropriations voted thru August 31, 2011.

{2} Encumbrances & continued appropriations from 6/30/2011